

IN THE ABSTRACT

Please amend the Abstract as follows:

B1 ~~--The invention concerns the transformation of a~~ A digital signal is  
transformed in at least two different frequency bands according to at least two different  
resolutions. The ~~method includes: -- dividing (E1, E18) the signal~~ is divided into first  
blocks ~~(B<sub>i</sub>)~~ all having a the same predetermined first number of samples, ~~-- transforming~~  
~~(E4) each~~ Each of the first blocks is transformed into a plurality of second blocks, any  
second block under consideration having a second respective number of samples which  
depends on the resolution of the second block under consideration, and containing samples  
selected according to their frequency, ~~-- grouping (E10) second~~ Second blocks issuing  
from the transformation of different first blocks are grouped in order to form third blocks  
all having a the same predetermined third number of samples which is at least equal to the  
largest of the second numbers. (Figure 12)--